

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Approving a continuing appropriation order to fund the one-twelfth Budget for the City of Lowell for September of Fiscal Year 2021.

On March 10, 2020 the Governor of the Commonwealth declared a State of Emergency in response to the COVID-19, which is currently still in effect;

Until July 30, 2020 the State had still not released information about more definitive fiscal year 2021 funding for Unrestricted General Government Aid and Chapter 70 Education Aid, revenue sources which comprises approximately 53% of the City of Lowell's annual revenue, and action on a full year's budget appropriation would not be in the city's best financial interest at this time;

Under the provisions of Mass. G.L. c.44 §32, the City Manager submitted a proposed continuing appropriation order for fiscal year 2021 for the month of September to the City Council on August 11, 2020 and the appropriation order was accepted by vote of the City Council; and

The City Council held advertised public hearings to consider the appropriation order on August 25, 2020 and any other dates necessary, as advertised in the public hearing notice; and

Upon motion the City Council accepted the budget as submitted by the City Manager, after reductions otherwise separately voted, if any.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby adopts and approves the continuing appropriation order for fiscal year 2021 for the City of Lowell for the month of September, including all line items therein as if separately voted thereon, in the sum of **\$41,909,381**, which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue, charges for services, licenses and permits, miscellaneous, etc. The full list of appropriations follows this vote.

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**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
One-Twelfth Budget – September FY2021**

WHEREAS, THE City of Lowell enterprise funds may have insufficient operating revenues to fund all expenditures of the funds in fiscal year 2021 and appropriation of retained earnings may be required to fund the fiscal year's operations.

NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

			FY2021 Manager
Line			Recommended
Number	Department	Description	Appropriation
2021-01	City Council	Personal Services	\$19,359
2021-02	City Council	Ordinary Expenses	\$625
2021-03	Mayor	Personal Services	\$4,362
2021-04	Mayor	Ordinary Expenses	\$1,159
2021-05	City Clerk	Personal Services	\$35,552
2021-06	City Clerk	Ordinary Expenses	\$3,405
2021-07	City Manager	Personal Services	\$151,174
2021-08	City Manager	Ordinary Expenses	\$318,167
2021-09	City Manager - Lowell School Syst.	Ordinary Expenses	\$4,167
2021-10	City Manager - Marketing Develop.	Personal Services	\$3,000
2021-11	City Manager - Marketing Develop.	Ordinary Expenses	\$42,084
2021-12	City Manager - Contingency	Ordinary Expenses	\$94,434
2021-13	City Manager - Contingency	Reserve for Wages	-
2021-14	City Manager - Cable Access	Personal Services	\$10,427
2021-15	City Manager - Cable Access	Ordinary Expenses	\$24,086
2021-16	City Manager - Cable Access	Transfers to Schools	\$6,250

**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
One-Twelfth Budget – September FY2021**

			FY2021 Manager
Line			Recommended
Number	Department	Description	Appropriation
2021-17	City Manager – CASE	Personal Services	\$15,931
2021-18	City Manager – CASE	Ordinary Expenses	-
2021-19	Finance	Personal Services	\$13,621
2021-20	Finance	Ordinary Expenses	\$125
2021-21	Budget	Personal Services	\$11,682
2021-22	Budget	Ordinary Expenses	-
2021-23	Auditing	Personal Services	\$41,612
2021-24	Auditing	Ordinary Expenses	\$4,884
2021-25	Purchasing	Personal Services	\$20,252
2021-26	Purchasing	Ordinary Expenses	\$12,391
2021-27	Assessing	Personal Services	\$43,311
2021-28	Assessing	Ordinary Expenses	\$5,724
2021-29	Treasurer	Personal Services	\$49,909
2021-30	Treasurer	Ordinary Expenses	\$24,058
2021-31	Human Relations	Personal Services	\$28,074
2021-32	Human Relations	Ordinary Expenses	\$2,296
2021-33	Management Information Systems	Personal Services	\$62,674
2021-34	Management Information Systems	Ordinary Expenses	\$103,552
2021-35	Law	Personal Services	\$97,193
2021-36	Law	Ordinary Expenses	\$23,925
2021-37	Elections	Personal Services	\$170,198

**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
One-Twelfth Budget – September FY2021**

			FY2021 Manager
Line			Recommended
Number	Department	Description	Appropriation
2021-38	Elections	Ordinary Expenses	\$114,500
2021-39	Planning & Development	Personal Services	\$230,405
2021-40	Planning & Development	Ordinary Expenses	\$24,804
2021-41	Police	Personal Services	\$2,420,525
2021-42	Police	Ordinary Expenses	\$118,031
2021-43	Fire	Personal Services	\$1,669,076
2021-44	Fire	Ordinary Expenses	\$67,559
2021-45	Lowell Public Schools	Single Line	\$14,948,596
		Appropriation	
2021-46	Greater Lowell Technical School	Ordinary Expenses	\$795,480
2021-47	Essex Agricultural High School	Ordinary Expenses	-
2021-48	DPW Administration	Personal Services	\$45,157
2021-49	DPW Administration	Ordinary Expenses	\$124,000
2021-50	DPW Engineering	Personal Services	\$53,182
2021-51	DPW Engineering	Ordinary Expenses	-
2021-52	DPW Land & Buildings	Personal Services	\$189,294
2021-53	DPW Land & Buildings	Ordinary Expenses	\$52,834
2021-54	DPW Streets	Personal Services	\$112,992
2021-55	DPW Streets	Ordinary Expenses	\$1,667
2021-56	Parks	Personal Services	\$128,043
2021-57	Parks	Ordinary Expenses	\$43,069

**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
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			FY2021 Manager
Line			Recommended
Number	Department	Description	Appropriation
2021-58	Cemetery	Personal Services	\$20,841
2021-59	Cemetery	Ordinary Expenses	\$21,888
2021-60	DPW Other	Snow & Ice	\$112,500
2021-61	DPW Other	Street Lighting	\$34,667
2021-62	DPW Other	Waste Coll./Disposal	\$614,209
2021-63	Health	Personal Services	\$234,271
2021-64	Health	Ordinary Expenses	\$33,260
2021-65	Council on Aging	Personal Services	\$27,248
2021-66	Council on Aging	Ordinary Expenses	\$7,365
2021-67	Veterans'	Personal Services	\$13,225
2021-68	Veterans'	Ordinary Expenses	\$54,430
2021-69	Recreation	Personal Services	\$57,080
2021-70	Recreation	Ordinary Expenses	\$3,958
2021-71	Library	Personal Services	\$87,937
2021-72	Library	Ordinary Expenses	\$31,285
2021-73	Unclassified	Debt Service	\$6,918,795
2021-74	Unclassified	Workers Comp	\$107,193
2021-75	Unclassified	Unemployment	\$35,417
2021-76	Unclassified	Health Insurance	\$2,012,500
2021-77	Unclassified	Retirement	\$2,271,826
2021-78	Unclassified	Medicare Tax	\$229,167

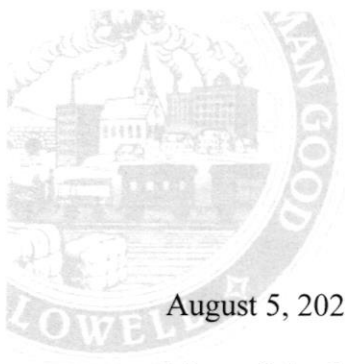
**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
One-Twelfth Budget – September FY2021**

			FY2021 Manager
Line			Recommended
Number	Department	Description	Appropriation
2021-79	Unclassified	Claims & Judgments	\$141,746
2021-80	Unclassified	Other Insurance	-
2021-81	Unclassified	No. Middlesex	-
Subtotal	General Fund		\$35,659,686
2021-82	Wastewater	Personal Services	\$293,213
2021-83	Wastewater	Ordinary Expenses	\$918,041
2021-84	Wastewater	Debt Service	\$732,196
Subtotal	Wastewater Enterprise Fund		\$1,943,450
2021-85	Parking	Personal Services	\$31,582
2021-86	Parking	Ordinary Expenses	\$300,393
2021-87	Parking	Debt Service	\$2,778,732
Subtotal	Parking Enterprise Fund		\$3,110,707
2021-88	Water	Personal Services	\$211,795
2021-89	Water	Ordinary Expenses	\$590,880
2021-90	Water	Debt Service	\$392,863
Subtotal	Water Enterprise Fund		\$1,195,538
Grand Total All Funds			\$41,909,381

**City of Lowell Fiscal Year 2021 City Manager's Recommended Appropriation Order –
One-Twelfth Budget – September FY2021**

Furthermore, the following projected needs are costs to the City, but according to accounting rules established by the Department of Revenue, are not to be included in the appropriation order.

		FY2021 Manager
Line		Recommended
Number	Department	Amount
2021-91	General Fund - Cherry Sheet Assessments	\$2,430,075
2021-92	General Fund - Provision for Abatements & Exemptions	\$91,667
2021-93	Indirect costs of the enterprise funds	\$751,044



Eileen M. Donoghue
City Manager

August 5, 2020

Mayor John J. Leahy
And
Members of the Lowell City Council

Dear Mayor Leahy and Members of the Lowell City Council,

I herewith transmit for your approval a continuing appropriation or “one-twelfth” budget for September of FY2021, pursuant to Chapter 44 Section 32 of the Massachusetts General Laws. Upon recommendation by the City Council’s Finance Subcommittee, the City Council voted at the May 12th regular meeting to move forward with a “one-twelfth” budget for July of FY2021 and appropriation orders for July and August were based on that direction. Now that the Legislature has committed to an FY2020 funding level, we can begin to formulate a full year funding plan, but have presented this final appropriation order to bring us through September. My finance team has continued to work with each Department Head to project expenditures in September so that the amounts included in the accompanying appropriation order are not in excess of the need, nor deficient to cover all expenses for September. The Administration is confident that the order before the Council includes allowances for any anomalies and is governed by an overarching policy of fiscal prudence.

After months of uncertainty regarding the size of the state’s fiscal crisis, state leaders, on July 30th, announced a framework for protecting the two main sources of local aid in the state’s fiscal 2021 state budget. According to a statement issued by Administration and Finance Secretary Michael Heffernan, the governor and Legislature are committing to no less than level funding of Unrestricted General Government Aid and Chapter 70 education aid as the baseline amount for fiscal 2021 funding for each community.

The Administration will bring a full year budget for consideration by the Council for a first reading on September 8th and will hold a public hearing on the FY2021 budget on September 22nd, to begin the full year appropriation on October 1st. Further details regarding cuts necessary to meet the revised budget picture for FY2021 will follow in the meantime.

Sincerely,

Eileen M. Donoghue
City Manager

CC: Conor Baldwin, Chief Financial Officer